NEW YORK UNIVERSITY SCHOOL OF LAW

TAX LAW REVIEW

WARREN, GORHAM & LAMONT
Boston

VOLUME THIRTY-SIX 1980–1981

Copyright © 1980, 1981
By
New York University School of Law

TITLE INDEX TO ARTICLES

PAGE

CANCELLATION OF INDEBTEDNESS REDUX: THE BANKRUPTCY TAX ACT OF 1980 PROPOSALS—CORPORATE ASPECTS: *James S. Eustice* 1

DISTINGUISHING CORPORATE DEBT FROM STOCK UNDER SECTION 385: *Lawrence M. Stone and C. Kevin McGeehan* 341

JOINING OR LEAVING AN AFFILIATED GROUP WHICH FILES A CONSOLIDATED RETURN: A CHECKLIST FOR THE AGREEMENT: *William L. Goldman* 197

REORGANIZING THE FINANCIALLY TROUBLED CORPORATION AFTER THE BANKRUPTCY TAX ACT OF 1980: *Robert A. Bergquist and Alfred C. Groff* 517

REPORT ON THE U.S. TREASURY DEPARTMENT DISCUSSION DRAFT ON TAXING FOREIGN EXCHANGE GAINS AND LOSSES: *American Bar Association, Section of Taxation* 425

SECTION 1071: DEFERRAL OF TAX ON FCC SANCTIONED DISPOSITIONS OF COMMUNICATIONS PROPERTIES: *Richard C. Blake and Matthew M. McKenna* 101

STAPLED STOCK—TIME FOR A NEW LOOK: *John A. Corry* 167

THE PROHIBITED INTEREST OF SECTION 302(c)(2)(A): *Michael D. Rose* 131

THE SOURCES OF INCOME FROM INTERNATIONAL USES AND DISPOSITIONS OF INTELLECTUAL PROPERTY: *Lawrence Lokken* 233

THE TAX-EXEMPT STATUS OF RACIALLY DISCRIMINATORY RELIGIOUS SCHOOLS: *Karla W. Simon* 477

WITHHOLDING TAX ON PAYMENTS TO FOREIGN PERSONS: *Harvey P. Dale* .. 49

TITLE INDEX TO MISCELLANEOUS ARTICLES

PAGE

COMMENTS

REPORT ON REVERSE TRIANGULAR MERGERS AND BASIS-NONRECOGNITION RULES IN TRIANGULAR REORGANIZATIONS: *New York State Bar Association, Tax Section* 395

THE NONRECOGNITION SIEVE: *Jesse G. Silverman, Jr.* 557

SELECTED TAX READING 229, 573

AUTHOR INDEX

PAGE

AMERICAN BAR ASSOCIATION, SECTION OF TAXATION: *Report on the U.S. Treasury Department Discussion Draft on Taxing Foreign Exchange Gains and Losses* 425

BERGQUIST, ROBERT A. AND ALFRED C. GROFF: *Reorganizing the Financially Troubled Corporation After the Bankruptcy Tax Act of 1980* 517

BLAKE, RICHARD C. AND MATTHEW M. MCKENNA: *Section 1071: Deferral of Tax on FCC Sanctioned Dispositions of Communications Properties* 101

CORRY, JOHN A.: *Stapled Stock—Time for a New Look* 167

DALE, HARVEY P.: *Withholding Tax on Payments to Foreign Persons* 49

EUSTICE, JAMES S.: *Cancellation of Indebtedness Redux: The Bankruptcy Tax Act of 1980 Proposals—Corporate Aspects* 1

GOLDMAN, WILLIAM L.: *Joining or Leaving an Affiliated Group Which Files a Consolidated Return: A Checklist for the Agreement* 197

GROFF, ALFRED C. AND ROBERT A. BERGQUIST: *Reorganizing the Financially Troubled Corporation After the Bankruptcy Tax Act of 1980* 517

LOKKEN, LAWRENCE: *The Sources of Income from International Uses and Dispositions of Intellectual Property* 233

MCGEEHAN, C. KEVIN AND LAWRENCE M. STONE: *Distinguishing Corporate Debt From Stock Under Section 385* 341

MCKENNA, MATTHEW M. AND RICHARD C. BLAKE: *Section 1071: Deferral of Tax on FCC Sanctioned Dispositions of Communications Properties* 101

NEW YORK STATE BAR ASSOCIATION, TAX SECTION: *Report on Reverse Triangular Mergers and Basis-Nonrecognition Rules in Triangular Reorganizations* 395

ROSE, MICHAEL D.: *The Prohibited Interest of Section 302(c)(2)(A)* 131

SIMON, KARLA W.: *The Tax-Exempt Status of Racially Discriminatory Religious Schools* 477

STONE, LAWRENCE M. AND C. KEVIN MCGEEHAN: *Distinguished Corporate Debt From Stock Under Section 385* 341

SILVERMAN, JESSE G., JR.: *The Nonrecognition Sieve* 557